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Finance

In 1988 the ICRC registered a marked increase in special budget expenditure, which totalled 246.1 million Swiss francs (including contributions in kind and services), i.e., a 41% rise over the previous year (174.3 million), despite the suspension of operations in Ethiopia and difficulties encountered in other operations. Activities covered by the regular budget came to 102.9 million Swiss francs (98.2 million in 1987). With a total of 349 million Swiss francs (including 57.4 million representing contributions in kind and services), the ICRC's overall budget expenditure showed an increase of 85.5 million over the 1987 total.

Expenditure and charges (including gifts in kind and services)

(in millions of Swiss francs)

	1988	1987
Regular budget	102.9	89.2
Special budgets	246.1	174.3
Total	349.0	263.5

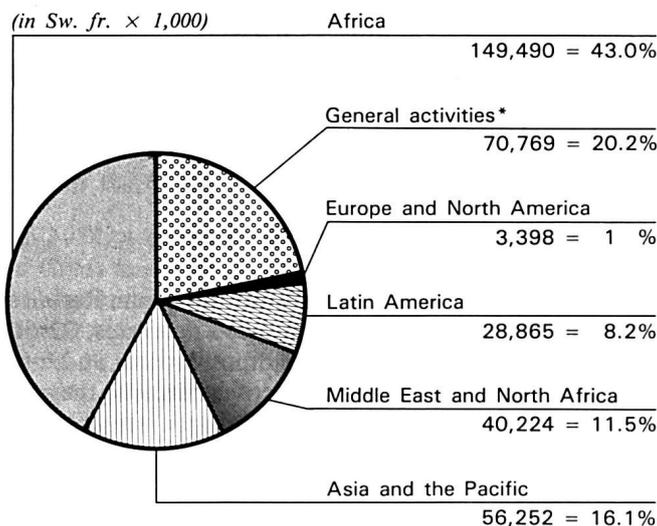
Expenditure by region (Figure 1)

Africa still accounted for the largest share of ICRC expenditure (43%) with an increase of 54% over 1987. Activities in Asia and the Pacific also rose sharply (+45%), mainly in connection with the stepping up of ICRC operations inside Afghanistan. Likewise, there was a substantial increase in the ICRC's work in the Middle East (Israel and the occupied territories, Lebanon, Iran/Iraq), which cost 57% more than in 1987. The relative improvement of the situation in Central America enabled the ICRC to reduce its operations in the region by 15%. General activities increased by 8%, totalling 70.7 million Swiss francs.

Expenditure according to type of activity (Table III, Figure 2)

In 1988, there was a particularly marked increase in ICRC protection activities and Central Tracing Agency work (visits and other activities for displaced people and persons detained or placed in camps). The ICRC's expenditure in this regard rose from 51 million Swiss francs in 1987 to

EXPENDITURE BY REGION (including contributions in kind and services) (Figure 1)



Total: Sw. fr. 348.998 million

* This heading includes all the following activities when carried out at or from ICRC headquarters:

- protection activities for victims of conflicts (Detention Division), Central Tracing Agency work;
- medical and material assistance, aid to National Red Cross and Red Crescent Societies;
- promotion and dissemination of international humanitarian law, information;
- operational management, support and management activities for ICRC work at headquarters and in the field, special extrabudgetary expenses.

A breakdown of these various categories of expenditure is given in Table III.

74 million in 1988, i.e., a 45% increase. Similarly, medical and material assistance came to 167.5 million Swiss francs, as against 112.8 million in 1987 (+48%). Aid given to National Societies underwent a significant increase, from 1.5 million to 9.8 million Swiss francs.

Operational support to delegations, on the other hand, decreased in absolute value from 37.6 million Swiss francs to 28.5 million and in relative value from 14.3% to 8.25%. There was only a slight increase in support and management costs covered by the regular budget (32.8 million as against 31.9 million in 1987), but in relative terms these costs fell from 12.1% to 9.3%.

Sustained efforts were necessary at the end of 1988 to make provision for operational risks, the Special Fund for the Disabled and funds for investments.

Statement of income and expenditure and balance sheet (Tables I and II)

There was still serious concern in 1988 that income for the **special budgets** might fall short of requirements, although contributions in both cash and kind or services rose from 156.5 million Swiss francs in 1987 to 236.1 million in 1988, i.e., an increase of almost 80 million or 50%. Cash expenditure under the special budgets (190.6 million) exceeded the corresponding income (180.6 million) by 10 million Swiss francs. This discrepancy between income and expenditure affected mainly operations in Asia and the Pacific, which at year's end showed a deficit of some 3.1 million Swiss francs (see balance sheet, Table I).

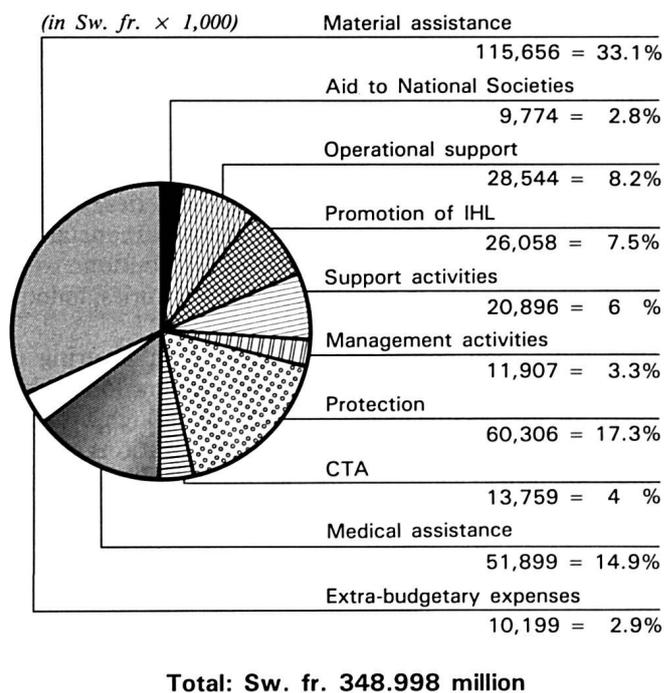
Fortunately, the situation with regard to the **regular budget** improved as compared with 1987. Thanks to increased contributions from governments and National Red Cross and Red Crescent Societies and a combination of other favourable factors, overall income rose by nearly 15 million over the 1987 total. The ICRC was thus able to cover its expenses and make the necessary provision for operational risks and investments.

With a total of 113.3 million Swiss francs, the balance sheet showed an increase of 2.7 million over the 1987 figure. This is due to rises in the items "Accounts payable" (+1 million), "Long-term liabilities" (+1.4 million) and "Provisions and funds" (+5.5 million), and to a decrease in funds for "Current operations" (-5.2 million), owing to a shortfall in the financing of special operations and the inclusion under "Assets" of the item "Operations with temporary deficit financing", totalling 3.1 million Swiss francs.

Financing

In 1988, numerous approaches were made to **governments signatory to the Geneva Conventions** with a view to establishing a broader geographical base for the financ-

EXPENDITURE ACCORDING TO TYPE OF ACTIVITY (Figure 2)



ing of the ICRC's regular budget and to urge donor governments to increase their contributions. The ICRC President, Vice-President, and members of the Committee and of the Financing Division met senior staff from the various ministries concerned to draw their attention to the ICRC's permanent financial needs and emphasize the strict control it exercises over expenditure.

Contacts were also maintained with the various **regional intergovernmental and interparliamentary organizations**, such as the Council of Europe, the European Parliament, the Union of African Parliaments, the Inter-Parliamentary Union, the Organization of African Unity (OAU) and the Organization of American States (OAS).

The Latin American Parliament, founded in 1964 and currently numbering 19 member countries, adopted a resolution in support of the ICRC at its 12th regular session in Buenos Aires in August 1988. This brings to eight the number of resolutions backing the ICRC's work.

In Switzerland, the ICRC strengthened the contacts it had established in 1987 with the country's **cantons and com-**

munes. It also followed up on approaches made to **Swiss firms and public organizations.**

The **Commission for the Financing of the ICRC**, composed of representatives of twelve National Societies and chaired by the President of the Colombian Red Cross, Dr. Rueda Montaña, held its usual six-monthly meetings in Geneva to set the scale of voluntary contributions requested by the ICRC from all recognized National Societies.

Financing of the regular budget was eased by substantial government contributions, which came to 75 million Swiss francs in 1988. Funding from National Societies, totalling 5.6 million, included not only their annual financial support for the regular budget but also contributions to the ICRC's operation in the Israeli-occupied territories, amounting to 1.8 million Swiss francs.

The ICRC had considerable difficulty in securing the necessary funds for its specially financed operations, which showed an appreciable increase in 1988. Although cash contributions from governments, public organizations and National Societies were up by 50 million Swiss francs

(180.6 million in 1988 as compared with 129.7 million in 1987), they did not entirely suffice to cover the ICRC's overall cash expenditure, which came to 190.6 million Swiss francs.

This shortfall in turn caused a further drop in the contributions carried over at year's end, which were down to 7.8 million as against the 1987 figure of 17.9 million Swiss francs (*see Table VII*). This posed a serious problem in early 1989 during the period preceding receipt of new contributions in response to the ICRC's financial appeals.

Audit

The ICRC's accounts for the financial year 1988 were audited by the Société Fiduciaire Générale S.A., as certified by the letter on p. 151 of this report.

As in previous years, each account for the specially financed operations was audited by the international firm of auditors Peat, Marwick & McLintock. The audit reports will be sent to donors in the course of 1989.

COMPARATIVE BALANCE SHEETS AS AT 31 DECEMBER 1988/1987

(Summary in thousands of Swiss francs)			(Summary in thousands of Swiss francs)		
	1988	1987		1988	1987
ASSETS			LIABILITIES		
CASH			SHORT-TERM LIABILITIES		
— Cash, postal check account, bank deposits	1,471	6,896	— Accounts payable	17,028	14,034
			— Accrued liabilities	8,059	10,086
				25,087	24,120
OTHER CURRENT ASSETS			FUNDS FOR CURRENT OPERATIONS		
— Securities	12,050	12,143	— Relief operations	2,220	501
— Other investments	41,416	34,263	— Specially financed operations	10,921	17,907
— Accounts receivable	4,893	2,855		13,141	18,408
— Accruals and prepaid expenses	16,476	14,405		14,132	12,715
	74,835	63,666	LONG-TERM LIABILITIES		
FIXED ASSETS			PROVISIONS		
— Buildings	20,947	23,517	— For operational risks	19,695	15,700
— Emergency relief supplies	951	711	— For staff commitments	5,563	4,771
— Furniture and other equipment	4,396	5,018	— For work in progress or to be undertaken	2,341	3,017
	26,294	29,246	FUNDS FOR INVESTMENTS		
ADVANCES TO DELEGATIONS			— For investments in real-estate	13,501	12,161
	7,612	10,777	— Funds for investments in movable property		
			• Available	4,115	3,416
			• Appropriated	4,201	4,900
				49,416	43,965
OPERATIONS WITH TEMPORARY DEFICIT FINANCING			CAPITAL RESERVE FUNDS		
	3,115	56	— Carried forward	183	60
			— Excess income	118	123
				301	183
			— General reserve	11,250	11,250
				11,551	11,433
BALANCE SHEET TOTALS			BALANCE SHEET TOTALS		
	113,327	110,641		113,327	110,641
FUNDS IN TRUST			FUNDS IN TRUST		
— Trust funds in banks	165	176		165	176
OVERALL TOTALS			OVERALL TOTALS		
	113,492	110,817		113,492	110,817

SUMMARY STATEMENT OF INCOME

EXPENDITURE (in Swiss Francs)	IN CASH			CONTRIBUTIONS IN KIND AND/OR SERVICES
	Budget structure		Total	
	Regular	Special		
Director General, Legal Adviser, Organization and Systems	1,117,283		1,117,283	
Secretariat of the Assembly and the Executive Board	1,732,580		1,732,580	
Management Controller	253,945		253,945	
	3,103,808		3,103,808	
OPERATIONS				
Management of Operations	998,882		998,882	
Medical Division	2,356,313		2,356,313	
Detention service	970,027		970,027	
International Organizations Division	1,884,743		1,884,743	
Support Services	1,869,704		1,869,704	
Relief Division	2,116,570		2,116,570	
Zones:				
Europe and North America	492,711		492,711	
Africa	4,099,703	102,763,864	106,863,567	42,337,104
Asia and the Pacific	3,753,504	44,767,832	48,521,336	7,341,406
Middle East and North Africa	12,303,388	22,922,646	35,226,034	4,367,351
Latin America	5,139,244	20,108,424	25,247,668	3,390,441
Central Tracing Agency	4,660,726	—	4,660,726	
	40,645,515	190,562,766	231,208,281	57,436,302*
Department of Financial and Administrative Affairs	14,685,900		14,685,900	
Personnel Department	8,891,844		8,891,844	
Principles and Law Department	5,668,297		5,668,297	
Information Department	15,520,184		15,520,184	
Information and Documentation Systems	1,036,424		1,036,424	
Financing Division	810,279		810,279	
OTHER ACTIVITIES				
Carried out by the ICRC:				
Staff training	163,059		163,059	
Delegates in reserve	23,979		23,979	
Under ICRC auspices:				
International Tracing Service, Arolsen	252,988		252,988	
	440,026		440,026	
Carry forward	90,802,277	190,562,766	281,365,043	57,436,302

* Including Sw. fr. 1,908,366 for the regular budget.

INCOME (in Swiss Francs)	IN CASH			CONTRIBUTIONS IN KIND AND/ OR SERVICES
	Budget structure		Total	
	Regular	Special		
GOVERNMENT CONTRIBUTIONS				
— Governments	75,007,111	156,195,532	231,202,643	22,838,963
— Swiss cantons	1,660,000		1,660,000	
— Swiss communes	281,500		281,500	
— EEC		12,902,226	12,902,226	11,164,299
	76,948,611	169,097,758	246,046,369	34,003,262
CONTRIBUTIONS FROM NATIONAL SOCIETIES	5,579,037	9,061,333	14,640,370	22,693,241
CONTRIBUTIONS FROM PRIVATE SOURCES				
— Support association	390,000	—	390,000	
— Swiss companies	216,069	—	216,069	
— Gifts and legacies	2,016,879	2,368,151	4,385,030	
— Fund-raising campaign in Switzerland	255,519	—	255,519	
— Other income		25,092	25,092	739,799
	2,878,467	2,393,243	5,271,710	739,799
FINANCIAL INCOME AND MISCELLANEOUS				
— Investments, portfolios and foundations	1,545,085		1,545,085	
— Appropriation of provisions	875,924		875,924	
— Adjustment for previous financial years/ other income	2,901,466		2,901,466	
— Relief operations: • Miscellaneous income	1,154,604		1,154,604	
	6,477,079		6,477,079	
Carry forward	91,883,194	180,552,334	272,435,528	57,436,302

SUMMARY STATEMENT OF INCOME

EXPENDITURE (in Swiss Francs)	IN CASH			CONTRIBUTIONS IN KIND AND/ OR SERVICES
	Budget structure		Total	
	Regular	Special		
Brought forward	90,802,277	190,562,766	281,365,043	57,436,302
OTHER EXPENDITURE				
Allocation to provisions for operational risks	4,000,000		4,000,000	
Allocation to the Special Fund for the Disabled	1,000,000		1,000,000	
Allocation to provisions for work in progress	300,000		300,000	
Allocation to the Fund for investments in real-estate and property maintenance	1,850,000		1,850,000	
Debt repayment on real-estate	2,924,910		2,924,910	
Adjustment for previous financial years; other expenditure	123,548		123,548	
	10,198,458		10,198,458	
BROUGHT FORWARD				
Programmes to be implemented as from 1989	1,718,808		1,718,808	
RESULT				
Excess income over expenditure	118,047		118,047	
TOTAL	102,837,590	190,562,766	293,400,356	57,436,302

AND EXPENDITURE/CHARGES IN 1988

TABLE II (cont'd)

INCOME (in Swiss Francs)	IN CASH			CONTRIBUTIONS IN KIND AND/ OR SERVICES
	Budget structure		Total	
	Regular	Special		
Brought forward	91,883,194	180,552,334	272,435,528	57,436,302
TRANSFERRED FROM SPECIAL BUDGETS	10,954,396		10,954,396	
BROUGHT FORWARD Excess expenditure deducted from funds for specially financed operations		10,010,432	10,010,432	
TOTAL	102,837,590	190,562,766	293,400,356	57,436,302

EXPENDITURE IN 1988 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		Regular budget and extrabudgetary expenses	Special budgets	TOTAL	%
1.	OPERATIONAL ACTIVITIES				
1.1.	PROTECTION ACTIVITIES for the victims of conflicts or internal disturbances, prisoners of war, political detainees, refugees, displaced civilians.				
	EUROPE AND NORTH AMERICA	493	—	493	
	AFRICA	2,998	10,850	13,848	
	ASIA AND THE PACIFIC	3,112	8,220	11,332	
	MIDDLE EAST AND NORTH AFRICA	11,289	11,919	23,208	
	LATIN AMERICA	4,862	4,594	9,456	
	HEADQUARTERS	1,969	—	1,969	
		24,723	35,583	60,306	17.3
1.2.	CENTRAL TRACING AGENCY Registration of prisoners of war and political detainees. Tracing missing persons, issuing attestations of captivity, forwarding family messages, training National Societies in these activities.				
	EUROPE AND NORTH AMERICA (including the ICRC mandate at the International Tracing Service, Arolsen, Federal Republic of Germany)	1,603	—	1,603	
	AFRICA	414	2,201	2,615	
	ASIA AND THE PACIFIC	718	2,322	3,040	
	MIDDLE EAST AND NORTH AFRICA	630	3,040	3,670	
	LATIN AMERICA	229	834	1,063	
	HEADQUARTERS	1,768	—	1,768	
		5,362	8,397	13,759	4.0
1.3.	MEDICAL ASSISTANCE				
	EUROPE AND NORTH AMERICA	—	3	3	
	AFRICA	—	13,448	13,448	
	ASIA AND THE PACIFIC (including INDSEC)	—	28,831	28,831	
	MIDDLE EAST AND NORTH AFRICA	966	3,011	3,977	
	LATIN AMERICA	10	3,274	3,284	
	HEADQUARTERS	2,356	—	2,356	
		3,332	48,567	51,899	14.9
1.4.	MATERIAL ASSISTANCE, RELIEF SUPPLIES, including transport				
	EUROPE AND NORTH AMERICA	—	—	—	
	AFRICA	—	100,413	100,413	
	ASIA AND THE PACIFIC	21	3,283	3,304	
	MIDDLE EAST AND NORTH AFRICA	524	1,532	2,056	
	LATIN AMERICA	1,406	6,360	7,766	
	HEADQUARTERS	2,117	—	2,117	
		4,068	111,588	115,656	33.1
1.5.	AID TO NATIONAL RED CROSS AND RED CRESCENT SOCIETIES				
	EUROPE AND NORTH AMERICA	—	—	—	
	AFRICA	401	2,023	2,424	
	ASIA AND THE PACIFIC	28	421	449	
	MIDDLE EAST AND NORTH AFRICA	12	4,102	4,114	
	LATIN AMERICA	3	2,641	2,644	
	HEADQUARTERS	143	—	143	
		587	9,187	9,774	2.8
	Carry forward	38,072	213,322	251,394	

EXPENDITURE IN 1988 ACCORDING TO TYPE OF ACTIVITY

(including gifts in kind and services)

(in thousands of Swiss francs)

TYPE OF ACTIVITY		Regular budget and extrabudgetary expenses	Special budgets	TOTAL	%
	Brought forward	38,072	213,322	251,394	
1.6.	PROMOTION OF INTERNATIONAL HUMANITARIAN LAW Affirmation, dissemination, development of relations with governments and National Societies. Seminars and conferences for government officials, academic circles, armed forces and National Societies. Missions abroad. Dissemination of knowledge of principles and missions to promote ratification of the Additional Protocols.				
	AFRICA	580	2,236	2,816	
	ASIA AND THE PACIFIC	264	1,073	1,337	
	MIDDLE EAST AND NORTH AFRICA	42	172	214	
	LATIN AMERICA	236	743	979	
	HEADQUARTERS, including EUROPE AND NORTH AMERICA	20,712	—	20,712	
		21,834	4,224	26,058	7.5
2.	OPERATIONAL SUPPORT FOR DELEGATIONS		28,544	28,544	8.2
3.	SUPPORT ACTIVITIES AT ICRC HEADQUARTERS AND IN THE FIELD				
3.1.	GENERAL POLICY AND MANAGEMENT OF OPERATIONS AND ACTIVITIES	2,229		2,229	
3.2.	PERSONNEL — staff administration and staff management at headquarters	4,512		4,512	
	— recruitment, management and co-ordination of staff movements in the field ..	3,254		3,254	
	— staff training expenses	1,313		1,313	
3.3.	ICRC FUND-RAISING ACTIVITIES approaches to governments, National Societies and other donors	1,100		1,100	
3.4.	SUPPORT SERVICES FOR OPERATIONS Telecommunications, CTA data processing, translation, text processing	8,488		8,488	
		20,896		20,896	6.0
4.	MANAGEMENT ACTIVITIES				
4.1.	FINANCIAL MANAGEMENT, ACCOUNTS	2,544		2,544	
4.2.	AUDITING OF ACCOUNTS	90		90	
4.3.	PUBLICATIONS, TRANSMISSION OF INFORMATION, RECORDS	3,377		3,377	
4.4.	SUPPLIES, UPKEEP OF BUILDINGS AND FACILITIES.....	3,626		3,626	
4.5.	GENERAL SERVICES AND ADMINISTRATION	2,270		2,270	
		11,907		11,907	3.3
5.	SPECIAL EXTRABUDGETARY EXPENSES				
5.1.	ALLOCATION TO PROVISIONS FOR OPERATIONAL RISKS	4,000		4,000	
5.2.	ALLOCATION TO THE SPECIAL FUND FOR THE DISABLED	1,000		1,000	
5.3.	ALLOCATION TO PROVISIONS FOR WORK IN PROGRESS	300		300	
5.4.	ALLOCATION TO THE FUND FOR INVESTMENTS IN REAL-ESTATE AND BUILDING WORK	1,850		1,850	
5.5.	DEBT REPAYMENT ON REAL-ESTATE	2,925		2,925	
5.6.	OTHER EXPENSES	124		124	
		10,199		10,199	2.9
	TOTAL FOR ALL ACTIVITIES	102,908	246,090	348,998	100.0

CONTRIBUTION FROM GOVERNMENTS

(in Swiss francs)

COUNTRIES <i>(in French alphabetical order)</i>	Budget			TOTAL	Contributions in kind and/or services
	Regular		Special		
	Regular contributions	For previous years			
South Africa	32,170			32,170	
Germany (Federal Republic of)	1,166,950		13,080,918	14,247,868	1,820,185
Angola	29,131			29,131	
Saudi Arabia	300,000*	(210,000)		90,000	
Saudi Arabia	1,550,000			1,550,000	
Argentina	45,375*	3,025		48,400	
Australia	592,176		1,206,674	1,798,850	
Austria	217,685		177,000	394,685	
Bahamas	7,000			7,000	
Bahrain	75,000*	70,000		145,000	
Barbados	1,600			1,600	
Belgium	202,500*			202,500	
Belgium	201,602	240,629	78,246	520,477	
Byelorussia	4,000			4,000	
Burma	15,000			15,000	
Botswana	791			791	
Brazil	50,750	1,530		52,280	
Canada	1,667,412		14,311,602	15,979,014	3,481,864
Chile	30,000	2,750		32,750	
China	350,000*			350,000	
Cyprus	27,000			27,000	
Colombia	123,313			123,313	
Korea (Republic of)	240,000			240,000	
Costa Rica	20,339			20,339	
Cuba	14,084			14,084	
Denmark	1,066,520		6,444,613	7,511,133	891,921
Djibouti	15,000			15,000	
Egypt	97,500*	17,500		115,000	
United Arab Emirates		145,000		145,000	
Ecuador	8,420	18,186		26,606	
Spain	494,704			494,704	
United States of America	6,300,000		35,016,053	41,316,053	3,284,145
Fiji	10,415			10,415	
Finland	678,518		2,322,733	3,001,251	2,861,093
France	1,660,500		1,660,500	3,321,000	
Ghana	14,000			14,000	
Greece	183,400			183,400	
Honduras	1,500*	50		1,550	
Hungary	10,000			10,000	
India	19,840			19,840	
Indonesia	87,633			87,633	
Ireland	133,260		43,460	176,720	
Iceland	40,000		35,246	75,246	
Israel	36,000			36,000	
Italy	3,955,000		5,572,130	9,527,130	1,218,719
Japan	1,593,000		4,106,400	5,699,400	
Jordan	63,653			63,653	
Kuwait	200,000*			200,000	
Laos	3,920			3,920	
Lebanon	258	71		329	
Libya	25,834	129,166		155,000	
Liechtenstein	100,000			100,000	
Luxembourg	9,785		41,754	51,539	
Malaysia	28,752			28,752	
Malta	2,521			2,521	
Carry forward	23,803,811	417,907	84,097,329	108,319,047	13,557,927

* Contributions expected for a total of Sw. fr. 1,337,375.

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget			TOTAL	Contributions in kind and/or services
	Regular		Special		
	Regular contributions	For previous years			
Brought forward	23,803,811	417,907	84,097,329	108,319,047	13,557,927
Morocco	15,237			15,237	
Mauritius	16,000			16,000	
Mauritania		14,000		14,000	
Mexico	28,000	1,036		29,036	
Monaco	26,000			26,000	
Mongolia	1,000	1,000		2,000	
Norway	456,663		4,455,720	4,912,383	
New Zealand	165,375		247,145	412,520	
Pakistan	13,000*	2,729		15,729	
Paraguay		6,763		6,763	
Netherlands	705,713		5,968,308	6,674,021	375,333
Poland	60,000			60,000	
Portugal	145,000		77,890	222,890	
Qatar		75,000		75,000	
German Democratic Republic	5,000			5,000	
United Kingdom	1,155,375		22,309,649	23,465,024	2,600,182
Rwanda	17,250			17,250	
San Marino	14,000			14,000	
El Salvador	22,500*	24,000		46,500	
Seychelles	800			800	
Singapore	14,000			14,000	
Sri Lanka	3,956			3,956	
St. Vincent and the Grenadines	7,250			7,250	
Sweden	1,689,198		22,679,469	24,368,667	2,477,239
Switzerland	45,600,000		16,360,022	61,960,022	3,828,282
Czechoslovakia	100,000			100,000	
Thailand	20,911			20,911	
Tonga	8,930	552		9,482	
Trinidad and Tobago	1,336			1,336	
Tunisia	14,400			14,400	
Turkey	68,331			68,331	
Ukraine	16,000			16,000	
USSR	130,000			130,000	
Uruguay	30,000*			30,000	
Venezuela	73,387			73,387	
Viet Nam	1,600			1,600	
Yemen Arab Republic	7,750			7,750	
Democratic Yemen	2,900			2,900	
Yugoslavia	15,670			15,670	
Zimbabwe	7,781			7,781	
TOTAL GOVERNMENTS	74,464,124	542,987	156,195,532	231,202,643	22,838,963
Canton of Bern	60,000			60,000	
State of Geneva (Canton)	1,500,000			1,500,000	
Canton of Ticino	100,000			100,000	
Bellinzona	10,000			10,000	
Cologny	10,000			10,000	
City of Geneva	250,000			250,000	
Minusio	3,000			3,000	
Vandoeuvres	5,000			5,000	
Grand Saconnex	3,500			3,500	
EEC emergency aid			6,933,377	6,933,377	11,164,299**
EEC food aid			5,968,849	5,968,849	
TOTAL-PUBLIC SOURCES	1,941,500		12,902,226	14,843,726	11,164,299
OVERALL TOTAL	76,405,624	542,987	169,097,758	246,046,369	34,003,262

** A cash contribution of SEK 11,100,000 (Sw. fr. 2,477,239) from the Swedish government has been posted as a contribution in kind.

CONTRIBUTIONS FROM

(in Swiss francs)

COUNTRIES <i>(in French alphabetical order)</i>	Budget			TOTAL	Contributions in kind and/or services
	Regular		Special		
	Regular contributions	For previous years			
Afghanistan	7,860			7,860	
South Africa	9,625			9,625	
Germany (Federal Rep. of)	488,015		344,389	832,404	1,382,685
Australia	153,935		130,568	284,503	237,280
Austria	49,130		220,000	269,130	233,488
Bahamas	3,275			3,275	
Bangladesh	3,265			3,265	
Barbados	655			655	
Belgium	60,265			60,265	694,730
Brazil			384,871	384,871	
Bulgaria	6,250			6,250	
Canada	67,545		398,032	465,577	572,397
Cape Verde	655			655	
Chile	7,860			7,860	
China	94,985			94,985	
Colombia	23,580			23,580	
Korea (Republic of)	51,095		7,080	58,175	
Costa Rica	1,160			1,160	
Cuba				0	660
Denmark	70,894		340,461	411,355	1,605,544
Ecuador	1,450			1,450	
Spain	153,935		25,200	179,135	256,217
United States of America	525,035	97,500	550,123	1,172,658	303,752
Fiji	1,965			1,965	
Finland	121,975		1,119,607	1,241,582	3,413,240
France	239,095		395,100	634,195	687,098
Greece	34,065			34,065	
Haiti	4,103			4,103	
Honduras	6,049			6,049	
Hungary	5,000			5,000	
India		33,895		33,895	
Indonesia	13,640	14,640		28,280	
Iran	39,304			39,304	7,595
Ireland	11,790		3,325	15,115	134,379
Iceland			10,000	10,000	159,235
Italy	116,550		44,916	161,466	774,733
Japan	555,221		769,938	1,325,159	101,377
Kenya	800*			800	
Lebanon	3,275			3,275	
Liberia	750			750	
Carry forward	2,934,051	146,035	4,743,610	7,823,696	10,564,410

* A contribution of Sw. fr. 800 expected.

NATIONAL SOCIETIES IN 1988

TABLE V

(in Swiss francs)

COUNTRIES (in French alphabetical order)	Budget			TOTAL	Contributions in kind and/or services
	Regular		Special		
	Regular contributions	For previous years			
Brought forward	2,934,051	146,035	4,743,610	7,823,696	10,564,410
Libya	1,300,000			1,300,000	
Liechtenstein	7,500	7,500	65,560	80,560	
Luxembourg	22,925			22,925	
Malaysia	6,550			6,550	
Morocco	1,809			1,809	
Mauritius.....	534			534	
Mauritania	1,965			1,965	
Monaco	14,410		6,075	20,485	
Nicaragua		2,100		2,100	
Nigeria	1,950	1,950		3,900	
Norway	22,400		264,490	286,890	1,019,247
New Zealand	30,013		6,370	36,383	822,608
Pakistan	11,770			11,770	
Netherlands	106,120		1,151,865	1,257,985	1,735,076
Poland	39,320			39,320	460,800
Portugal	15,720			15,720	
Qatar	3,275			3,275	
German Democratic Republic	10,000			10,000	
United Kingdom	229,270		487,983	717,253	1,575,779
Rwanda	1,965			1,965	
Singapore	2,979			2,979	
Soudan	6,348			6,348	
Sweden	271,709		2,335,380	2,607,089	4,622,951
Switzerland	77,950			77,950	1,053,269
Suriname	649			649	
Syria	8,592	8,593		17,185	
Tanzania	600			600	
Czechoslovakia	36,000			36,000	
Thailand	36,685			36,685	
Trinidad and Tobago	2,620			2,620	
Turkey				0	28,777
Uruguay	1,000			1,000	
USSR	195,000			195,000	
Venezuela	3,200			3,200	
Viet Nam	7,980			7,980	
SUB-TOTAL	5,412,859	166,178	9,061,333	14,640,370	21,882,917
LRCS					810,324
OVERALL TOTAL	5,412,859	166,178	9,061,333	14,640,370	22,693,241

CONTRIBUTIONS FOR

(in Swiss francs)

DONORS <i>(in French alphabetical order)</i>	AFRICA		ASIA				TOTAL
	General appeal	Kampuchea/ Thailand	Indonesia	Philippines	Victims of Afghan conflict	Viet Nam ex-Indsec	
Governments							
Germany (Federal Rep. of)	5,125,635	250,000		955,183	2,767,600		3,972,783
Australia	250,390	401,548	343,200				744,748
Austria	117,000	60,000					60,000
Belgium							
Canada	7,199,288	888,001	38,946	629,168	2,504,036		4,060,151
Denmark	2,762,983	342,880		214,300	1,699,355		2,256,535
United States of America	30,271,153	1,532,500			40,000		1,572,500
Finland	575,011			174,252	352,993		527,245
France	246,000	24,600	24,600	135,300			184,500
Ireland	43,460						
Iceland	35,246						
Italy	3,764,130	113,000		339,000	339,000		791,000
Japan	708,000	2,513,400		354,000			2,867,400
Luxembourg		41,754					41,754
Norway	2,864,863				1,363,485		1,363,485
New Zealand	187,495						
Netherlands	3,691,000	44,820	149,000	367,238	373,500		934,558
Portugal	77,890						
United Kingdom	15,014,849	132,500		38,550	5,459,750		5,630,800
Sweden	9,363,433			982,439	3,703,246		4,685,685
Switzerland	5,436,622	200,000		1,049,500	2,700,000		3,949,500
SUB-TOTAL	87,734,448	6,545,003	555,746	5,238,930	21,302,965		33,642,644
EEC emergency aid	5,981,877						
EEC food aid	5,635,983						
SUB-TOTAL	11,617,860						
TOTAL	99,352,308	6,545,003	555,746	5,238,930	21,302,965		33,642,644

SPECIALY FINANCED OPERATIONS IN 1988

TABLE VI

(in Swiss Francs)

MIDDLE EAST			LATIN AMERICA	TOTAL	DONORS <i>(in French alphabetical order)</i>
Lebanon	Iran/Iraq	TOTAL	Central America		
998,100	1,246,100	2,244,200	1,738,300	13,080,918	Governments
106,666	104,870	211,536		1,206,674	Germany (Federal Rep. of)
	78,246	78,246		177,000	Australia
786,460	927,321	1,713,781	1,338,382	78,246	Austria
246,445	428,600	675,045	750,050	14,311,602	Belgium
			3,172,400	6,444,613	Canada
174,993	348,491	523,484	696,993	35,016,053	Denmark
615,000	492,000	1,107,000	123,000	2,322,733	United States of America
				1,660,500	Finland
				43,460	France
				35,246	Ireland
113,000	452,000	565,000	452,000	5,572,130	Iceland
	531,000	531,000		4,106,400	Italy
	227,372	227,372		41,754	Japan
46,290	13,360	59,650		4,455,720	Luxembourg
186,750	605,500	792,250	550,500	247,145	Norway
				5,968,308	New Zealand
514,000	514,000	1,028,000	636,000	77,890	Netherlands
1,845,000	2,202,658	4,047,658	4,582,693	22,309,649	Portugal
1,870,000	3,100,000	4,970,000	2,003,900	22,679,469	United Kingdom
				16,360,022	Sweden
					Switzerland
7,502,704	11,271,518	18,774,222	16,044,218	156,195,532	SUB-TOTAL
951,500		951,500		6,933,377	EEC emergency aid
219,449		219,449	113,417	5,968,849	EEC food aid
1,170,949		1,170,949	113,417	12,902,226	SUB-TOTAL
8,673,653	11,271,518	19,945,171	16,157,635	169,097,758	TOTAL

CONTRIBUTIONS FOR

(in Swiss francs)

DONORS (in French alphabetical order)	AFRICA	ASIA					TOTAL
	General appeal	Kampuchea/ Thailand	Indonesia	Philippines	Victims of Afghan conflict	Viet Nam ex-Indsec	
Brought forward	99,352,308	6,545,003	555,746	5,238,930	21,302,965		33,642,644
National Societies							
Germany (Federal Rep. of)	149,038		16,860	23,183	84,300		124,343
Australia	40,077	4,310	7,742	12,367	55,556		79,975
Austria	60,000			30,000	100,000		130,000
Brazil	384,871						
Canada	303,880	9,219	6,690	5,837	22,832		44,578
Korea (Republic of)							
Denmark	217,000						
Spain							
United States of America	420,000	45,521		45,500	95		91,116
Finland	270,607			105,600	213,300		318,900
France	61,750		24,700	74,100	98,800		197,600
Ireland			3,325				3,325
Iceland							
Italy							
Japan	494,327	46,286	11,397	34,714	75,214		167,611
Liechtenstein	22,560				40,000		40,000
Monaco					6,075		6,075
Norway	51,250				179,490		179,490
New Zealand				1,000			1,000
Netherlands	1,108,320						
United Kingdom		33,473	26,500	25,500	25,500		110,973
Sweden	570,942	484,379	144,407		356,956		985,742
TOTAL	4,154,622	623,188	241,621	357,801	1,258,118		2,480,728
Miscellaneous							
Various	80,308	1,208	100,000	1,000	37,685		139,893
Other income						25,092	25,092
TOTAL	80,308	1,208	100,000	1,000	37,685	25,092	164,985
OVERALL TOTAL	103,587,238	7,169,399	897,367	5,597,731	22,598,768	25,092	36,288,357

SPECIALLY FINANCED OPERATIONS IN 1988

TABLE VI (cont'd)

(in Swiss francs)

MIDDLE EAST			LATIN AMERICA	TOTAL	DONORS <i>(in French alphabetical order)</i>
Lebanon	Iran/Iraq	TOTAL	Central America		
8,673,653	11,271,518	19,945,171	16,157,635	169,097,758	Brought forward
42,150	3,793	45,943	25,065	344,389	National Societies
214	10,302	10,516		130,568	Germany (Federal Rep. of)
			30,000	220,000	Australia
				384,871	Austria
11,348	27,572	38,920	10,654	398,032	Brazil
7,080		7,080		7,080	Canada
123,461		123,461		340,461	Korea (Republic of)
	25,200	25,200		25,200	Denmark
7	39,000	39,007		550,123	Spain
105,000	211,800	316,800	213,300	1,119,607	United States of America
111,150	24,600	135,750		395,100	Finland
				3,325	France
5,000	5,000	10,000		10,000	Ireland
44,916		44,916		44,916	Iceland
53,000	55,000	108,000		769,938	Italy
	3,000	3,000		65,560	Japan
				6,075	Liechtenstein
	33,750	33,750		264,490	Monaco
	5,370	5,370		6,370	Norway
	25,000	25,000	18,545	1,151,865	New Zealand
26,445	84,450	110,895	266,115	487,983	Netherlands
61,500		61,500	717,196	2,335,380	United Kingdom
					Sweden
591,271	553,837	1,145,108	1,280,875	9,061,333	TOTAL
17,030	500	17,530	2,130,420	2,368,151	Miscellaneous
				25,092	Various
					Other income
17,030	500	17,530	2,130,420	2,393,243	TOTAL
9,281,954	11,825,855	21,107,809	19,568,930	180,552,334	OVERALL TOTAL

MOVEMENT OF FUNDS FOR SPECIALLY FINANCED OPERATIONS IN 1988

(in Swiss francs)

	FINANCIAL MOVEMENTS					Contributions in kind and/ or services
	Balances carried forward from 1987	Transfers*	Expenditure	Receipts	Balances at 31.12.1988	
SPECIALLY FINANCED OPERATIONS						
AFRICA						
— General appeal	7 005 993	(35 212)	102 763 864	103 587 238	7 794 155	42 337 104
ASIA AND THE PACIFIC						
— Kampuchea-Thailand	3 095 794		10 279 975	7 169 399	(14.782)	2 578 554
— Victims of Afghan conflict	1 438 438		26 505 059	22 598 768	(2 467 853)	4 341 502
— Indonesia	(55 976)		865 654	897 367	(24 263)	—
— Philippines	908 159		6 828 992	5 597 731	(323 102)	381 915
— Viet Nam, ex-Indsec	901 151		2 773	25 092	923 470	—
— Burma	—		285 379		(285 379)	39 435
	6 287 566		44 767 832	36 288 357	(2 191 909)	7 341 406
MIDDLE EAST						
— Lebanon	1 981 186		10 578 532	9 281 954	684 608	1 805 198
— Iran-Iraq	946 962		12 344 114	11 825 855	428 703	2 032 748
	2 928 148		22 922 646	21 107 809	1 113 311	3 837 946
LATIN AMERICA						
— Central America	1 629 210		20 108 424	19 568 930	1 089 716	2 011 480
TOTAL	17 850 917	(35 212)	190 562 766	180 552 334	7 805 273**	55 527 936

* Adjustment for contributions received during 1987.

** As set out in the balance sheet:

Liabilities — specially financed operations Sw. fr. 10,920,652

Assets — operations with temporary deficit financing Sw. fr. 3,115,379

SPECIAL FUNDS

**FOUNDATION FOR THE INTERNATIONAL COMMITTEE OF THE RED CROSS
BALANCE SHEET AS AT 31 DECEMBER 1988**

ASSETS		LIABILITIES		
	Swiss francs		Swiss francs	Swiss francs
Securities:		Inalienable capital		1,391,627.52
(market value: Sw. fr. 1,476,624.—) ...	1,639,473.98	Inalienable reserve:		
Banks	59,560.59	— Brought forward		
Federal Tax Administration, Bern,		from 1987	335,318.—	
(withholding tax refund)	30,272.25	— Statutory allocation from		
		net revenue in 1988	229.70	335,547.70
				<u>1,727,175.22</u>
		International Committee of the		
		Red Cross, Geneva, current account		2,131.60
	<u>1,729,306.82</u>			<u>1,729,306.82</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1988

EXPENDITURE		RECEIPTS	
	Swiss francs		Swiss francs
Safekeeping charges	1,159.—	Income from securities	61,969.70
Audit fees	830.—	Bank interest	222.10
Charges on purchase and sale of securities ..	5,671.50		
Agio/disagio on purchase and sale			
of securities	53,000.—		
	<u>60,660.50</u>		<u>62,191.80</u>

RESULT

Excess of receipts over expenditure in 1988 1,531.30

STATUTORY ALLOCATIONS

(1) Statutory allocation to inalienable reserve: 15% of net revenue (Article 8 of the Statutes)	229.70
(2) Statutory allocation to the ICRC of balance of net revenue, after statutory allocation to the inalienable reserve (Article 7 of the Statutes)	1,301.60
Total	<u>1,531.30</u>

ESTABLISHMENT

1 May 1931

OBJECT

To help the International Committee of the Red Cross to continue in complete independence the humanitarian activities which, in accordance with its Statutes, it carries out in time of peace as in time of war.

ADMINISTRATION

A Council composed of:

- two members nominated by the Swiss Federal Council;*
- two members nominated by the International Conference of the Red Cross;*
- three members appointed by the International Committee of the Red Cross, at least one of whom is chosen from amongst the most important donors.*

AUGUSTA FUND

BALANCE SHEET AS AT 31 DECEMBER 1988

ASSETS		LIABILITIES	
	Swiss francs		Swiss francs
Swiss bonds	55,000.—	Inalienable capital	100,000.—
Other Swiss securities (purchase price)	51,252.50	Reserve for fluctuations in the price of securities	9,977.70
	106,252.50	Excess of expenditure over receipts in 1988	(4,504.55)
Less: reserve for price fluctuations (market value Sw. fr. 97,760)	(8,492.50)	Total capital	105,473.15
	97,760.—		
Banks	2,428.05	International Committee of the Red Cross, current account	680.—
Federal Tax Administration, Bern (withholding tax refund)	2,301.50		
Florence Nightingale Medal Fund, current account	3,663.60		
	106,153.15		106,153.15

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1988

EXPENDITURE		RECEIPTS	
	Swiss francs		Swiss francs
Audit fees	680.—	Income from securities and bank interest	4,475.70
Safekeeping and bank charges	69.25	Profit from sale of securities	325.—
Charges on purchase and sale of securities	527.25		
Losses on selling securities	8,028.75		
	9,305.25		4,800.70

RESULT

Excess of expenditure over receipts for 1988	Swiss francs 4,504.55
---	--------------------------

ESTABLISHMENT

In 1980, at the initiative of the ICRC, to commemorate the services rendered to the Red Cross by the German Empress Augusta, wife of Wilhelm I.

OBJECT

Modified on several occasions.

At the Twenty-first International Conference of the Red Cross, held in Istanbul in 1969, it was decided that, pending

further modification, receipts from the Augusta Fund would be allocated to the Florence Nightingale Medal Fund. This decision was confirmed at the Twenty-second Conference, held in Tehran in 1973.

ADMINISTRATION

In view of the above decision, the same as for the Florence Nightingale Medal Fund.

FLORENCE NIGHTINGALE MEDAL FUND

BALANCE SHEET AS AT 31 DECEMBER 1988

ASSETS	Swiss francs	LIABILITIES	Swiss francs	Swiss francs
Securities (market value: Sw. fr. 83,240)	89,302.—	Capital		25,000.—
Stock of medals	13,243.—	Reserve:		
Banks	10,200.90	Balance brought forward from 1987	82,512.05	
Federal Tax Administration, Bern (withholding tax refund)	1,184.10	Excess of receipts over expenditure for 1988	1,762.85	84,274.90
	113,930.—	ICRC, Augusta Fund, current account ..		4,655.10
				113,930.—

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1988

EXPENDITURE	Swiss francs	RECEIPTS	Swiss francs
Presentation of medals, printing and dispatching circulars	546.50	Income from securities and bank interest	3,522.10
Charges on purchase and sale of securities and miscellaneous	259.45	Profit on purchase of securities	300.—
Audit fees	780.—		
Safekeeping and bank charges	60.80		
Losses on sale of securities	412.50		
	2,059.25		3,822.10
RESULT			
Excess of receipts over expenditure in 1988, transferred to the reserve		Swiss francs	
		1,762.85	

ESTABLISHMENT

In accordance with the recommendations of the Eighth International Conference of the Red Cross, held in London in 1907, and with the decision of the Ninth Conference held in Washington in 1912, a fund was established by contributions from National Red Cross Societies.

The regulations were revised by the Eighteenth International Conference of the Red Cross, held in Toronto in 1952.

OBJECT

The Fund's income is used to distribute a medal, called the "Florence Nightingale Medal", to honour the life and work of Florence Nightingale.

The medal may be awarded to Red Cross nurses and voluntary aides for having distinguished themselves by their

service to sick and wounded people in time of peace or war.

The medal is awarded every two years by the ICRC on the basis of proposals made to it by the National Societies.

The medal comes with a parchment diploma. Only 36 medals may be distributed at any one time.

ADMINISTRATION

A Commission composed of:

— three ICRC representatives;

— one League representative.

CLARE R. BENEDICT FUND

BALANCE SHEET AS AT 31 DECEMBER 1988

(in US dollars)

ASSETS	US. \$	LIABILITIES	US. \$	US. \$
Securities (market value: US. \$ 3,016,537)	2,640,594.82	Capital		1,395,409.39
Accounts receivable	21,591.74	Provision for port- folio variations:		
Banks	78,317.87	— Balance brought forward from 1987	856,912.05	
		— Purchase and sale of securities	108,535.39	965,447.44
				<u>2,360,856.83</u>
		Reserve fund for future allocations		150,945.48
		For distribution:		
		— Brought forward from 1987	140,053.79	
		— Excess of receipts over expenditure in 1988	86,282.66	226,336.45
		International Committee of the Red Cross, current account		2,365.67
	<u>2,740,504.43</u>			<u>2,740,504.43</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1988

EXPENDITURE	US. \$	RECEIPTS	US. \$
Charges on purchase and sale of securities	16,628.18	Income from securities and investments	111,000.08
Bank charges	409.30	Bank interest	523.76
Safekeeping charges	2,688.75	Net profit on purchase and sale of securities ...	125,163.57
Audit fees	2,365.67	Miscellaneous income	335.51
Attribution from provision for variations	108,535.39		
Net loss on exchange rates	20,112.97		
	<u>150,740.26</u>		<u>237,022.92</u>

RESULT

	US. \$
— Excess of receipts over expenditure in 1988 for appropriation	<u>86,282.66</u>
Balance for attribution	
Brought forward from 1987	318,198.61
Attribution of 1987 income, decided by the Benedict Fund Board	(178,144.82)
	<u>140,053.79</u>
Excess of receipts over expenditure for 1988	86,282.66
Balance for attribution as at 31 December 1988	<u>226,336.45</u>

ESTABLISHMENT

1 February 1968

OBJECT

The Fund's income is attributed to assistance activities for

the victims of armed conflicts, in accordance with Miss Benedict's wishes.

ADMINISTRATION

A Commission composed of three persons appointed by the ICRC.

MAURICE DE MADRE FRENCH FUND

BALANCE SHEET AS AT 31 DECEMBER 1988

ASSETS	Swiss francs	LIABILITIES	Swiss francs	Swiss francs
Securities (market value: Sw. fr. 2,600,525)	2,590,430.—	Capital:		
Federal Tax Administration, Bern (withholding tax refund)	53,699.45	Balance brought forward from 1987	2,652,999.41	
Banks	53,968.01	Excess of receipts over expenditure in 1988	21,533.52	
	2,698,097.46	Total capital		2,674,532.93
		International Committee of the Red Cross, current account		23,564.53
				2,698,097.46

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1988

EXPENDITURE	Swiss francs	RECEIPTS	Swiss francs
Payments to beneficiaries	98,014.88	Income from securities and current accounts	133,072.99
Safekeeping charges and bank charges	6,055.25	Profit on sale of bonds	1,900.—
Audit fees	1,430.—		
Other expenses	3,544.45		
Agio on bond purchase	4,394.89		
	113,439.47		134,972.99

RESULT

Excess of receipts over expenditure in 1988, transferred to capital account	Swiss francs <u>21,533.52</u>
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ESTABLISHMENT

ICRC Assembly decision of 19.12.1974

OBJECT

To assist, by paying for rest and convalescence cures, temporary or permanent staff, such as delegates and nurses, of international or national Red Cross institutions who, in the course of their work or during war operations or natural disasters, have suffered injury and thereby find themselves in straitened circumstances or in reduced health.

Payments may also be made to the families of the persons specified above who have lost their lives in the course of Red Cross activities.

ADMINISTRATION

A Board composed of:
— two representatives of the de Madre family;
— one League representative;
— two ICRC representatives.

OMAR EL MUKTAR FUND
BALANCE SHEET AS AT 31 DECEMBER 1988
(in US \$)

ASSETS	US. \$	LIABILITIES	US. \$
Securities (market value US. \$ 857,645.30)	708,048.80	Capital	650,000.—
Banks	23,271.10	International Committee of the Red Cross, Geneva, current account	81,439.53
Federal Tax Administration, Bern (withholding tax refund)	119.63		
	<u>731,439.53</u>		<u>731,439.53</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1988

EXPENDITURE	US. \$	RECEIPTS	US. \$
Charges on purchase and sale of securities	3,499.66	Income from securities and investments	59,816.03
Bank charges	425.11	Bank interest	203.74
Safekeeping charges	674.49	Net profit on purchase and sale of securities ...	30,406.85
Audit fees	1,567.84		
Loss on exchange rates	4,387.83		
	<u>10,554.93</u>		<u>90,426.62</u>

RESULT

Excess of receipts over expenditure allocated to the ICRC according to Article 2 of the Regulations	US. \$ <u>79,871.69</u>
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ESTABLISHMENT

Pursuant to decision No. 5 of the Executive Board of 20.11.80, adopted by the Assembly in December 1980.

OBJECT

A Fund in dollars, made up of one or several donations by the authorities of the Socialist People's Libyan Arab

Jamahiriya, the income of which is to be used to finance the ICRC's general assistance and protection activities.

ADMINISTRATION

A Board composed of three ICRC representatives.

PAUL REUTER FUND

BALANCE SHEET AS AT 31 DECEMBER 1988

ASSETS		LIABILITIES		
	Swiss francs		Swiss francs	Swiss francs
Securities		Initial capital		200,000.—
(market value: Sw. fr. 239,550)	235,000.—	Receipts and expenditure account:		
Banks	8,732.65	Balance brought forward from 1987	32,656.05	
Federal Tax Administration, Bern		Excess of receipts over		
(withholding tax refund)	896.70	expenditure for 1988	<u>(4,355.17)</u>	28,300.88
		International Committee of the Red Cross,		
		Geneva, current account		<u>16,328.47</u>
	<u>244,629.35</u>			<u>244,629.35</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1988

EXPENDITURE		RECEIPTS	
	Swiss francs		Swiss francs
Award of the Paul Reuter Prize	2,000.—	Income from securities and investments	12,605.95
Fees for publications	10,000.—	Bank interest	142.05
Audit fees	530.—		
Safekeeping and bank charges	292.85		
Charges on purchase and sale of securities	41.85		
Loss on purchase of securities	450.—		
Miscellaneous	3,788.47		
	<u>17,103.17</u>		<u>12,748.—</u>

RESULT

	Swiss francs
Excess of receipts over expenditure	
in 1988	<u>4,355.17</u>

ESTABLISHMENT

Pursuant to decision No. 1 of the Executive Board of 6.1.83.

PURPOSE

The Fund's initial capital of 200,000 Swiss francs donated by Prof. Paul Reuter (his Balzan prize) may be augmented by gifts or bequests. The Fund's purpose is to:

- use the income to encourage and promote knowledge and dissemination of international humanitarian law;

— and to that effect award a prize every two years to reward work, assist in the implementation of a project or make a publication possible.

ADMINISTRATION

- A Committee composed of one member of the ICRC, who is its chairman, and two members of the ICRC staff, appointed by the Directorate;
- and two persons from outside the ICRC who, with the Committee members, shall compose the Paul Reuter Prize jury.

SPECIAL FUND FOR THE DISABLED

BALANCE SHEET AS AT 31 DECEMBER 1988

ASSETS	Swiss francs	LIABILITIES	Swiss francs	Swiss francs
Securities (market value: Sw. fr. 2,082,433)	1,974,099.—	Initial capital		1,000,000.—
Federal Tax Administration, Bern (withholding tax refund)	14,245.25	Receipts and expenditure account:		
Banks	52,436.28	Balance brought forward from 1987	742,423.35	
		Excess of expenditure over receipts for 1988	(756,726.86)	(14,303.51)
		Total capital		985,696.49
		Reserve Funds (Viet Nam project)		213,169.24
		International Committee of the Red Cross, Geneva, current account		841,914.80
	<u>2,040,780.53</u>			<u>2,040,780.53</u>

RECEIPTS AND EXPENDITURE ACCOUNT FOR 1988

EXPENDITURE	Swiss francs	RECEIPTS	Swiss francs
Operational expenses and relief supplies:		Various gifts	625,993.66
— Viet Nam project	26,830.76	Income from securities	65,007.10
— Burma project	1,151,248.24	Bank interest	952.40
Charges on purchase and sale of securities and other bank charges	7,841.03	Net profit on purchase of securities	305.45
Safekeeping charges	1,847.50		
Fees	1,630.—		
Net loss on sale of securities	46,418.70		
Programme for implementation	213,169.24		
	<u>1,448,985.47</u>		<u>692,258.61</u>

RESULT

Excess of expenditure over receipts for 1988	Swiss francs <u>756,726.86</u>
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ESTABLISHMENT

Pursuant to the Assembly's decision No. 2 of 19/20.10.83.

PURPOSE

- *To help finance long-term projects for disabled persons, in particular the creation of workshops for the production of artificial limbs and orthotic appliances, and centres for rehabilitation and occupational retraining.*
- *To participate not only in ICRC and National Society projects, but also in those of other humanitarian bodies working in accordance with ICRC criteria.*

ADMINISTRATION

A Committee composed of six ICRC staff members:

- *one member of the ICRC, who shall act as chairman;*
- *the head of the General Medical Division;*
- *one representative each of the Department of Financial and Administrative Affairs and the National Societies and Principles Division;*
- *the person in charge of programmes in aid of disabled persons at the General Medical Division;*
- *one representative of the Operations Department appointed by the Director of Operations*

REPORT OF THE STATUTORY AUDITORS

for the year ended December 31, 1988
to the assembly of the
INTERNATIONAL COMMITTEE OF THE RED CROSS, Geneva

As statutory auditors of your association we have examined the financial statements for the year ended December 31, 1988, in accordance with the statutory and regulation provisions.

We have come to the conclusion that

- the balance sheet and income and expenses account are in agreement with the books,
- the books of account have been properly kept,
- the financial position and the results of operations are presented in accordance with the legal valuation principles and the provisions of the statutes.

Based on the result of our examination we recommend that the accounts submitted to you be approved.

The income and expenses account include a column which sets out the gifts in kind or of services received by the ICRC. This consists of statistical information not recorded in the books of account, in respect of which we have not carried out any verification.

Geneva, May 11, 1989

ATAG Fiduciaire Générale SA

